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# HOUSE BILL No. 2089

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-28-1; IC 36-2-15; IC 36-6-8-6.

**Synopsis:** Property tax administration. Provides that if the county assessor is a certified level 2 assessor-appraiser, the board of county commissioners may waive the requirement that one of the freehold members appointed by the board to the county property tax assessment board of appeals must be a certified level 2 assessor-appraiser. Allows the county assessor, fiscal body, and commissioners, if necessary, to waive the requirement that not more than three of the five members of the county property tax assessment board of appeals may be members of the same political party. Also allows a waiver, if necessary, of the requirement that at least three members of the county property tax assessment board of appeals must be residents of the county. Provides that beginning January 1, 2002, in each county, the county assessor or an employee of the county assessor must be a certified level 2 assessor-appraiser. Provides that a county assessor who becomes a certified level 2 assessor-appraiser is entitled to a salary increase of \$1,000. Provides that a certified level 2 assessor-appraiser who becomes county assessor is entitled to a salary \$1,000 higher than the salary of the previous county assessor if the previous county assessor was not a certified level 2 assessor-appraiser. Provides that an employee of a county assessor or township assessor who becomes a certified level 2 assessor-appraiser is entitled to a salary increase of \$500.

**Effective:** July 1, 2001; January 1, 2002.

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**Klinker, Scholer, Bauer, Ayres**

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January 17, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

## HOUSE BILL No. 2089

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-1.1-28-1 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 1. **(a)** Each county shall  
3 have a county property tax assessment board of appeals composed of  
4 individuals who are at least eighteen (18) years of age and  
5 knowledgeable in the valuation of property.  
6 **(b)** The fiscal body of the county shall appoint two (2) individuals  
7 to the **county property tax assessment board of appeals**. At least one  
8 (1) of the members appointed by the county fiscal body must be a  
9 certified level ~~two~~ **2 Indiana** assessor-appraiser.  
10 **(c)** The board of commissioners of the county shall appoint two (2)  
11 freehold members **to the county property tax assessment board of**  
12 **appeals. The board of commissioners shall make its appointments**  
13 **under this subsection** so that:  
14 **(1) except as provided in subsection (g),** not more than three (3)  
15 of the five (5) members **of the board of appeals** may be of the  
16 same political party; and



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**(2) except as provided in subsection (h), at least three (3) of the five (5) members of the board of appeals are residents of the county.**

**(d) At least one (1) of the members appointed to the county property tax assessment board of appeals by the board of county commissioners under subsection (c) must be a certified level two 2 Indiana assessor-appraiser. However, if the county assessor is a certified level 2 Indiana assessor-appraiser, the board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners under subsection (c) must be a certified level 2 Indiana assessor-appraiser.**

**(e) A person appointed to a property tax assessment board of appeals may not serve on the property tax assessment board of appeals of another county at the same time.**

**(f) The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor is a voting member of the property tax assessment board of appeals and shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the board constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.**

**(g) The county assessor, county fiscal body, and board of county commissioners may agree to waive the requirement in subsection (c)(1) that not more than three (3) of the five (5) members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement due to the absence of certified level 2 Indiana assessor-appraisers:**

- (1) who are willing to serve on the board; and**
- (2) whose political party membership status would satisfy the requirement in subsection (c)(1).**

**(h) If the board of county commissioners is not able to identify at least two (2) prospective freehold members of the county property tax assessment board of appeals who are:**

- (1) residents of the county;**
- (2) certified level 2 Indiana assessor-appraisers; and**
- (3) willing to serve on the county property tax assessment board of appeals;**

**it is not necessary that at least three (3) of the five (5) members of the county property tax assessment board of appeals be residents**

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of the county.

SECTION 2. IC 36-2-15-7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]: **Sec. 7. In each county, the county assessor or an employee of the county assessor must be a certified level 2 Indiana assessor-appraiser.**

SECTION 3. IC 36-2-15-8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2001]: **Sec. 8. (a) A county assessor who becomes a certified level 2 Indiana assessor-appraiser is entitled to a salary increase of one thousand dollars (\$1,000) per year after the assessor's certification under IC 6-1.1-35.5.**

**(b) If a certified level 2 Indiana assessor-appraiser becomes county assessor and replaces a county assessor who is not so certified, the certified level 2 Indiana assessor-appraiser is entitled to an annual salary one thousand dollars (\$1,000) higher than the salary of the pervious county assessor.**

**(c) An employee of a county assessor who becomes a certified level 2 Indiana assessor-appraiser is entitled to a salary increase of five hundred dollars (\$500) per year after the employee's certification under IC 6-1.1-35.5.**

**(d) A salary increase under this section comprises a part of the county assessor's or employee's base salary for as long as the person serves in that position and maintains the level 2 certification.**

SECTION 4. IC 36-6-8-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2001]: **Sec. 6. (a) A township assessor who becomes a certified level 2 Indiana assessor-appraiser is entitled to a salary increase of one thousand dollars (\$1,000) after his the assessor's certification under IC 6-1.1-35.5.**

**(b) A certified level 2 Indiana assessor-appraiser who replaces a township assessor who is not so certified is entitled to a salary of one thousand dollars (\$1,000) more than his predecessor's the salary of the person's predecessor.**

**(c) An employee of a township assessor who becomes a certified level 2 Indiana assessor-appraiser is entitled to a salary increase of five hundred dollars (\$500) after the employee's certification under IC 6-1.1-35.5.**

**(d) A salary increase under this section comprises a part of the township assessor's or employee's base salary for as long as he the person serves in that position and maintains the level 2 certification.**

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